

Customer No.: 22186

Attorney Docket No. 1053.001B**PATENT****COMBINED DECLARATION AND POWER OF ATTORNEY**

As a below-named inventor, I hereby declare that:

My residence, post office address, and citizenship are as stated below next to my name.

I believe I am the original, first, and sole inventor (if only one name is listed below) or an original, first, and joint inventor (if multiple names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled **Audio System Based on at Least Second-Order Eigenbeams**, the specification of which was filed on 01/10/2003 as PCT International Application No. PCT/US03/00741.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by an amendment, if any, specifically referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR 1.56, including for continuation-in-part applications, material information which became available between the filing date of the prior application and the national or PCT international filing date of the continuation-in-part application.

PRIORITY CLAIM

I hereby claim the benefit under Title 35, United States Code, 119(e) of any United States provisional application(s) identified below:

Provisional Application No.: 60/347,656 Filing Date: 01/11/2002

I hereby claim foreign priority benefits under 35 U.S.C. 119(a)-(d), or (f), or 365(b) of any foreign application(s) for patent, inventor's or plant breeder's rights certificate(s), or 365(a) of any PCT international application which designated at least one country other than the United States of America, listed below and have also identified below, by checking the box, any foreign application for patent, inventor's or plant breeder's rights certificate(s), or any PCT international application having a filing date before that of the application on which priority is claimed.

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Attorney Docket No. 1053.001BPrior Foreign Application(s)Priority
Not ClaimedPCT/US03/00741
(Number)PCT
(Country)01/10/2003
(Day/Month/Year Filed) []**POWER OF ATTORNEY**

As a named inventor, I hereby appoint the following attorneys jointly and each of them severally, with full power of substitution, delegation, and revocation, to prosecute this application, to make alterations and amendments therein, to receive the patent, and to transact all business in the Patent and Trademark Office connected therewith:

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Steve Mendelsohn Reg. No. 35,951
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I hereby direct that all correspondence and telephone calls in connection with this application be addressed to:

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Customer No.: 22186

DECLARATION

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. 1001 and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

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SIGNATURES

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Inventor's signature Gary W. Elko

Date June 20, 2004

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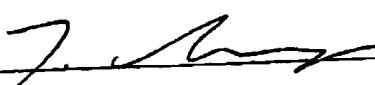
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Full name of 3rd inventor: Jens M. Meyer

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3'

Inventor's signature  Date

Residence: New York, New Nork *Ny*

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